IN THE CLAIMS:

Please cancel claims 4 and 5.

Please amend claims 1, 9 and 17 as follows:

1. ***(Twice amended)*** A method of forming a shallow trench isolation structure, comprising:

forming an oxide layer to cover a substrate, wherein the substrate has a first silicon nitride layer formed thereon, and a shallow trench is located in the substrate and the first silicon nitride layer;

performing a wet etching step to etch the oxide layer until the first silicon nitride layer above the edge of the shallow trench is about exposed;

forming a second silicon nitride layer to cover the oxide layer and the first silicon nitride layer;

forming a photoresist to cover the second silicon nitride layer;

defining the photoresist to expose a portion of the second silicon nitride layer, and performing a dry etching step to etch the exposed portion of the second silicon nitride layer and the oxide layer beneath the exposed portion of the second silicon nitride layer until the first silicon nitride layer is exposed; and

removing the photoresist, the second silicon nitride layer, and the first silicon nitride layer, and the oxide layer between the second silicon nitride layer and the first silicon nitride layer is removed while the second silicon nitride layer and the first silicon nitride layer are removed.

9. ***(Twice amended)*** A method of forming a shallow trench isolation structure, comprising:

forming an oxide layer to cover a substrate, wherein the substrate has

a silicon nitride layer formed thereon, and a shallow trench is located in the substrate and the silicon nitride layer;

performing a wet etching step to etch the oxide layer until the silicon nitride layer above the edge of the shallow trench is about exposed;

forming a photoresist to cover the oxide layer;

defining the photoresist to expose a portion of the oxide layer, and etching the portion of the oxide layer until the silicon nitride layer is exposed; and

removing the photoresist and the silicon nitride layer completely, and the oxide layer is removed while the silicon nitride layer is removed.

17. ***(Twice amended)*** A method of forming a shallow trench isolation structure, comprising:

providing a substrate, and the substrate has a first silicon nitride layer thereon;

defining a shallow trench on the substrate by a dry etch;

forming an oxide layer to cover the first silicon nitride layer and the shallow trench by a chemical vapor deposition;

performing a wet etch step to etch the oxide layer until the first silicon nitride layer above the edge of the shallow trench is about exposed;

forming a second silicon nitride layer to cover the oxide layer and the first silicon nitride layer;

forming a defined photoresist on the second silicon nitride layer so that a portion of the second silicon nitride layer is exposed;

performing a dry etching step to etch the exposed portion of the second silicon nitride layer and the oxide layer beneath the exposed portion of the second silicon nitride layer until the first silicon nitride layer is about exposed; and

removing the second silicon nitride layer and the first silicon nitride layer by a wet bench, and the oxide layer between the second silicon nitride layer and the first silicon nitride layer is removed while the second silicon nitride layer and the first silicon nitride layer are removed.